



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बोरवार, 12 दिसम्बर, 1974/21 अग्रहायण, 1896

### GOVERNMENT OF HIMACHAL PRADESH

#### REVENUE DEPARTMENT

#### NOTIFICATION

*Simla-2, the 12th November, 1974*

**No. 10-16/74-Rev.A.**—In exercise of the powers conferred on him under sub-section (1) of section 21 of the Himachal Pradesh Land Holdings Tax Act, 1974 (8 of 1974) the Governor, Himachal Pradesh proposes to make the following draft rules entitled as “The Himachal Pradesh Land Holdings Tax Rules, 1974” and the same are hereby published in the official gazette for the information of general public as required under sub-section (2) of the said section and a notice is hereby given that these draft rules will be taken into consideration after 30 days from the date of their publication in the official gazette.

If any person affected thereby, desire to take any objection or has any suggestion to make, regarding these draft rules, he can send the same to the undersigned before the expiry of the above period of 30 days. The objections

or suggestions, if any, so received, will be taken into consideration before finalizing these rules.

## DRAFT RULES

### THE HIMACHAL PRADESH LAND HOLDINGS TAX RULES, 1974

Short title,  
commence-  
ment and  
extent.

1. (1) These rules may be called the Himachal Pradesh Land Holdings Tax Rules, 1974.

(2) They shall extend to the whole of Himachal Pradesh.

(3) They shall come into force at once.

Definitions.

2. In these rules, unless there is anything repugnant in the subject or the context,—

(a) "Act" means the Himachal Pradesh Land Holdings Tax Act, 1974;

(b) "form" means a form appended to these rules;

(c) "rules" means the Himachal Pradesh Land Holdings Tax Rules, 1974;

(d) "Tehsil Revenue Officer" means the Tehsildar of the Tehsil and the Naib-Tehsildar of the Sub-Tehsil. If the same Tehsil is divided for revenue work between the Tehsildar and the Naib-Tehsildar then they will be deemed to be Tehsil Revenue Officer of the respective areas; and

(e) all other words and expressions used herein and not defined in these rules but defined in the Act shall have the same meanings as are assigned to them in the Act.

Areas to be  
treated as  
subservient  
to tea plan-  
tation.

3. The following areas shall be treated as subservient to tea plantation:—

(a) areas covered by forests and forest growth of which the fuel wood, timber is required for the manufacture of the tea and maintenance of tea estate;

(b) low-lying lands which generally serve as water reservoirs for the use of tea plantation; and

(c) land on which tea factories, labour quarters, play grounds and other ancillary buildings are situated.

Manner of  
conversion  
of a land  
holding in-  
to a ratea-  
ble acres.

4. For the purpose of conversion of a person's holding into rateable acre under section 5 of the Act, the assessing authority shall take into account the entries of the latest Jamabandi and also the Khasra Girdawari of the estate concerned and also the advice of an officer of the Horticulture Department not below the rank of a District Horticulture Officer for determining the age of orchard mentioned against items No. (i) to (vi) of the said section.

Mode of  
inquiry un-  
der section  
12.

5. (1) On receipt of a return from an assessee under section 10 of the Act, the assessing authority shall have the information given therein verified through the tehsil revenue officer with instructions to send back the return to it within 30 days duly verified with reference to the entries in the revenue records of the revenue estates in which the land holdings of the assessee is situated.

(2) In his verification report the Tehsil Revenue officer shall give the age of the orchard as per land records and in case of irrigated land indicate whether as per entries of Jamabandis and Khasra Girdawari, the land grows one crop or two crops in a year.

(3) On receipt of the return after verification the assessing authority shall work out the total rateable acres comprising the land holding and assess the land Holding Tax.

(4) If the assessing authority receives a return indicating that the land holdings of the assessee is also situated within other tax circles, it shall forward a copy of the same to the assessing authorities concerned immediately under intimation to the person concerned. The assessing authority concerned shall after getting the particulars of land given in the return verified with reference to the revenue records in the manner given in sub-rule (1) send back the return to the assessing authority from which it received the return for verification within 30 days of its receipt, the assessing authority shall work out the total rateable acres comprising the land holding of person and assess the land holding tax.

(5) On the basis of enquiry and assessment made in the manner as specified in sub-rules (1) to (4), the list mentioned in section 12 of the Act shall be displayed at a conspicuous place outside the office of assessing authority and the assessee shall be informed of the amount of tax payable by him through the tehsil revenue agency. On receipt of objections against the said list, the assessing authority shall give notice of hearing to the objector in form 'B'.

6. On the failure of a person to furnish a return under sub-section (1) of section 11 of the Act, the assessing authority shall serve a notice upon such person in form 'A' calling upon him to furnish the return of his land holding within 15 days from the date of receipt of such notice.

Form of notice under sub-section (1) of section 11.

7. (1) The notice under sub-section (1) of section 13 of the Act by an assessee or his agent shall be given in Form 'C' to the assessing authority in whose tax circle such damage is apprehended, 15 days ahead or the period fixed for harvest inspection in the area, in case of non-fruit crops and during the period to be notified by the State Government in case of various fruit crops. If the damage is apprehended in more than one tax circle, the assessee shall be given notice to the respective assessing authorities in whose jurisdiction he holds the affected land holding.

Form of notice under sub-section (1) of section 13 and the manner for inspecting the land holding under sub-section (3) of section 13.

(2) The assessing authority shall immediately but not later than 3 days of the receipt of the notice under sub-rule (1), forward it to the Tehsildar/Naib-Tehsildar if the damage apprehended by the assessee does not exceed 50% of the normal produce and to the Collector if the damage apprehended by the assessee exceeds 50%. The notice shall be forwarded in original to the respective authorities by signing an endorsement prescribed below the notice. The record of the notices sent for report to the concerned officers shall be maintained in Form 'D'.

(3) Within 15 days of the receipt of notice endorsed by the assessing authority the Tehsildar/Naib Tehsildar or the Collector, as the case may be, shall inspect the land holding mentioned in the notice. Prior intimation shall be sent to the notice server through the circle Patwari who shall also be present on the spot, indicating the date of inspection. While inspecting the damage the Tehsildar/Naib-Tehsildar or Collector, as the case may be, shall consult the record of Khasra Girdawari in case of non-fruit crops. The inspection shall be so arranged so as to synchronise with the harvest inspection in case of non-fruit crops. In case of damage caused to the fruit crops the damage shall be assessed by the assessing authority in consultation with the officers of the Horticulture Department:

Provided that if there are more than one notice servers in the same village, the inspection of all the holdings shall be fixed by the inspection officer on the same day.

(4) After the receipt of the report of inspection and verification of the damage made by the Tehsildar/Naib-Tehsildar under sub-section (3) of section 13, the Collector (Deputy Commissioner) or the Commissioner as the case may be, shall make assessment of the extent of damage and fix the percentage of damage and proceed or pass order under section 13(4) of the Act.

(5) The remission in all the cases of damage exceeding 50% shall be given by the Commissioner after satisfying himself in each case on the scale prescribed in sub-section (1) of section 13.

Mode of filing appeal.

8. (1) Every appeal under sub-section (5) of section 13 and sub-section (1) of section 14 shall be accompanied by an authenticated copy of the order appealed against. The court fee chargeable shall be the same as is charged under the Himachal Pradesh Court Fees Act for the appeal before the Collector or the Commissioner under the Land Revenue Act.

(2) The appeal may be presented in person to the appellate authority or may be sent by post within a period prescribed in section 13 and 14 of the Act.

Manner of payment of tax under section 17.

9. (1) The order of the assessing authority made under section 12 shall be incorporated in Register of Land Holdings Tax to be maintained in the office of assessing authority in Form 'E'. A copy of the Form 'E' shall be sent to the office of the Tehsildar. If the amount of tax is varied in appeal the appellate orders shall be incorporated in the said register. The deposit of the tax shall be accepted in the treasury or sub-treasury according to the entry in these registers and on receipt of the tax entry to this effect made in the register. The deposit shall be made in quadruplicate challan as in case of depositing land revenue into the treasury or sub-treasury, as the case may be, by the assessee himself or through his authorised agent.

(2) The tax shall be payable in two equal half yearly instalments synchronising with the period fixed for payment of land revenue demand for Kharif and Rabi harvests.

Copying fees chargeable

10. The rates of copying fees on the supply of documents relating to the tax shall be the same as are prescribed for such documents under the copying agency rules applicable in Himachal Pradesh.

By order,  
K. C. PANDEYA,  
Secretary.

FORM 'A'  
(See rule 5)

NOTICE

[See sub-section (1) of section 11]

No. ....  
Dated .....

To

.....  
.....  
.....

From the inquiry made, I am satisfied that your land holdings exceeds 20 rateable acres at the commencement of the current financial year and you are liable to pay tax under section 6 of the Himachal Pradesh Land Holdings Tax Act, 1974. And whereas you failed to submit return as required under section 10 of the Act by the data prescribed under the said section. Now, therefore, you are called upon to furnish the return in respect of your land holding in the form on the reverse of this notice either personally or through post or an authorised agent within 15 days of the receipt of this notice.

Dated.....

Assessing Authority,  
.....Tax Circle,  
.....district.

FORM 'B'

[See rule 6(3)]

[Notice under sub-section (3) of section 12]

To

.....  
.....  
.....

Whereas you have objected under sub-section (2) of section 12 of the Himachal Pradesh Land Holdings Tax Act, 1974, to the assessment of tax made on your land holdings for the financial year.....

I, therefore, call upon you to appear in person or through your authorised agent before me on.....at.....

at.....  
(place) (time)

to make oral submission in support of your objections.

Dated.....

Assessing Authority,  
.....Tax Circle,  
.....district.

FORM 'C'

[See rule 7(1)]

NOTICE

[See sub-section (1) of section 13]

To

The Assessing Authority,  
Tax Circle.....  
District.....

Sir,

I, an assessee of your tax circle, hold land in village.....Patwar Circle.....in tehsil..... Due to hail storm/floods/drought/locust/heavy rains/fire (name the other calamity, if any), there is an apprehension of damage to my holding to an extent of more than 33% of its normal produce. I may, therefore, be allowed the remission from the payment of tax admissible to me under the rules, during the financial year.....

Necessary affidavit to this effect is enolosed.

Yours faithfully,

Dated .....

(.....)  
Signature of the Assessee.

Place.....

(Thumb Impression).

FOR THE OFFICE OF ASSESSING AUTHORITY ONLY :

No.....

Dated .....

Forwarded to the Collector/Tehsildar/Naib-Tehsildar.....  
Tehsil.....District..... for report  
under sub-rule (3) of Rule 6 of the Himachal Pradesh Land Holdings Tax  
Rules, 1974.

Assessing Authority  
.....Tax Circle,  
.....district.

FORM 'D'

[See rule 7(2)]

| S. No. | Name of the applicant with particulars | Date of receipt of the notice by assessing authority from the assessee | The date of despatch of the notice | The name of the authority to whom sent | Remarks |
|--------|--|--|------------------------------------|--|---------|
| 1      | 2                                      | 3  | 4                                  | 5                                      | 6       |

FORM 'E'

[See rule 9(1)]

REGISTER CONTAINING THE INFORMATION OF ASSESSMENT AND COLLECTION OF LAND HOLDINGS TAX FOR THE YEAR.....PERTAINING TO THE TAX CIRCLE..... DISTRICT.....

| S. No. | Name of assessee | Name of the village and Patwar Circle | Total land holding of assessee on which tax is to be levied | Rateable acres of holdings given in column 4 | Tax assessed |
|--------|------------------|---------------------------------------|---|--|--------------|
| 1      | 2                | 3                                     | 4   | 5  | 6            |

| First Instalment |              | Second Instalment |              | Remarks |
|------------------|--------------|-------------------|--------------|---------|
| Due on           | Deposited on | Due on            | Deposited on |         |
| 7                | 8            | 9                 | 10           | 11      |

